APR 2 8 2009



hers certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First was Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: April 23, 2009

Signature 122

(Daryl K. Neff)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE	
In re application of:	Date: April 23, 2009
Joel P. DeSouza et al.	
Serial Number: 10/604,146	Examiner: Jack S. J. Chen
Filed: June 27, 2003	Group Art Unit: 2813
	Conf. No. 1145
Title: SIMOX METHOD OF MAKING A	H. Daniel Schnurmann
BURIED OXIDE LAYER USING BASE	IBM Corporation
IMPLANT AND ROOM TEMPERATURE	Dept. 18G, B/321, Zip 482
IMPLANT	2070 Route 52
	Hopewell Junction, NY 12533

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Notice of Non-Compliant Amendment dated March 23, 2009, and in accordance with 37 CFR 1.121, applicants address the alleged omission with a statement that claims 31 and 32 continue to read on the elected species.

New claims 31 and 32 read on elected species I.

Applicants do not understand the reason for the notice of non-compliant amendment since applicants already made the statement unequivocally in the amendment filed July 18, 2008, "All of the pending claims continue to be readable on elected Species I (illustrated in Fig. 3)" (p.4).

Reconsideration of the application as amended is respectfully requested in view of the corrected claims section herein, and the remarks provided in the originally filed amendment dated July 18, 2008 and the supplemental amendment dated July 19, 2008 and the response to another notice of non-compliant amendment filed

November 29, 2008.

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It is believed that no fees are required in connection with the filing of the present communication. However, if any fee is due in this connection, authorization is granted to debit the Deposit Account No. 09-0458 of the Assignee. If there is an overpayment, please credit the same account.

Respectfully submitted, Joel P. DeSouza et al.

By:

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Daryl K. Neff, Attorney Registration No. 38,253

Telephone: (973) 316-2612